

**Financial Report** 

December 31, 2021

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#### INDEPENDENT AUDITORS' REPORT

The Honorable James Stewart
District Attorney of the First Judicial District
Caddo Parish, Louisiana

## **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the First Judicial District (District Attorney), a component unit of the Caddo Parish Commission, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

# **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

# Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud
  or error, and design and perform audit procedures responsive to those risks. Such procedures include
  examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
  that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
  effectiveness of the District Attorney's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that
  raise substantial doubt about the District Attorney's ability to continue as a going concern for a
  reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

# **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Information, the Schedule of Proportionate Share of the Net Pension Liability, the Schedule of Contributions to the Funds, and the Schedule of Changes in Net OPEB Liability and Related Ratios, on pages 5 through 12, and 51 through 54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of

America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements. In addition, the Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 67, is presented in accordance with Louisiana Revised Statues (RS) 24:513(A)(3); and the Justice System Funding Schedules on pages 68 and 69, are presented in accordance with Act 87 of the Louisiana Revised Statutes (RS) 24:515.2. These schedules are also presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, Schedule of Compensation, Benefits, and Other Payments to Agency Head, and the Justice System Funding Schedules, are fairly stated in all material respects in relation to the basic financial statements as a whole.

### Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 23, 2022, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part

of an audit performed in accordance with *Government Auditing Standards* in considering District Attorney's internal control over financial reporting and compliance.

Carr, Riggs & Chiquam, L.L.C.

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana June 23, 2022



# District Attorney of the First Judicial District Management's Discussion and Analysis (unaudited) December 31, 2021

This section of the District Attorney of the First Judicial District's (District Attorney) annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2021. Please read it in conjunction with the District Attorney's financial statements, which follow this section.

## **Financial Highlights**

The following exhibits some of the more important highlights of the financial results for the government-wide financial statements for the year ended December 31, 2021:

- The District Attorney's total net position from governmental activities decreased \$658,756 from the beginning of the fiscal year as a result of operations during the year;
- During the year ended December 31, 2021, the District Attorney's expenses were \$1,338,957 more than the \$10,202,244 recognized as revenue from charges for services and operating grants;
- The cost of operating the programs of the District Attorney was \$11,541,201, which represents an increase in the costs of operations over the prior year of \$79,502 or a 0.7% (percent) increase; and
- The District Attorney reported net position invested in capital assets of \$187,863 and an unrestricted net deficit of (\$4,330,872) totaling a net deficit of (\$4,143,009).

### **Overview of the Financial Statements**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District Attorney's
  governmental operations, reporting the District Attorney's operations in more detail than the governmentwide statements.
  - The governmental funds statements illustrate how general government services, like public safety, were financed in the short-term as well as what remains for future spending.
  - Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Exhibit 1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

# District Attorney of the First Judicial District Management's Discussion and Analysis (unaudited) December 31, 2021

	Fund Statements			
	Government-wide Statements	Governmental Funds	Fiduciary Funds	
Scope	The entire District Attorney governmental unit (excluding fiduciary funds).	The activities of the District Attorney that are not proprietary or fiduciary, such as public safety and the IV-D program.	Instances in which the District Attorner is the trustee or agent for someone else's resources, such as seized drug assets awaiting forfeiture.	
Required financial statements	<ul> <li>Statement of net position.</li> <li>Statement of activities.</li> </ul>	<ul> <li>Balance sheet.</li> <li>Statement of revenues, expenditures, and changes in fund balance.</li> </ul>	<ul> <li>Statement of fiduciary net position.</li> <li>Statement of changes in fiduciary net position.</li> </ul>	
Accounting basis and measurements focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resource focus.	
Type of asset/liability	All assets and liabilities, both financial and capital, and short-term and long-term.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets are included.	All assets and liabilities, both short- term and long-term; the District Attorney's funds do not currently contain capital assets, although they can.	
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is paid or received.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter.	All revenues and expenses during the year, regardless of when cash is received or paid.	

## **Government-Wide Statements**

The government-wide statements are designed to provide readers with a broad overview of the District Attorney's finances, in a manner similar to a private sector business.

The statement of net position presents all of the District Attorney's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Net position represents the difference between all elements in a statement of financial position and is displayed in three components: net investment in capital assets, restricted, and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating.

The statement of activities presents information showing how the District Attorney's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave). The statement of net position and the statement of activities distinguish functions of the District Attorney that are principally supported by intergovernmental revenues and charges for services. The District Attorney's governmental activities include basic services such as public safety, the IV-D program and general administration.

#### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the District Attorney can be divided into two categories: governmental funds and fiduciary funds.

- Governmental funds Most of the District Attorney's basic services are included in governmental funds which focus on (1) how cash and other financial assets that can be readily converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationships between the two types of financial statements.
- Fiduciary funds We exclude the activity in these funds from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

## Financial Analysis of the District Attorney as a Whole

#### **Net Position**

The District Attorney's combined net deficit increased during 2021 by \$658,756 or 18.9% (percent), from the net deficit of (\$3,484,253), at December 31, 2020, as shown in the following table.

Net position			
	2021	2020	Change
Current and other assets	\$ 3,223,976	\$ 3,177,204	·
Net pension asset	333,874	<u>=</u>	
Capital assets	187,863	171,003	
Total assets	3,745,713	3,348,207	
Deferred outflows of resources	8,020,457	8,751,932	
Current liabilities	324,658	332,229	
Noncurrent liabilities	11,684,143	13,712,409	
Total liabilities	12,008,801	14,044,638	
Deferred inflows of resources	3,900,378	1,639,754	
Net position (deficit)			
Invested in capital assets	187,863	171,003	
Unrestricted	(4,330,872)	(3,655,256)	
Total net position (deficit)	\$ (4,143,009)	\$ (3,484,253)	\$ (658,756)
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# **Changes in Net Position**

The following condensed government-wide governmental activity statement illustrates the major changes in operations for the District Attorney in 2021 as compared to 2020:

# Changes in Net Position

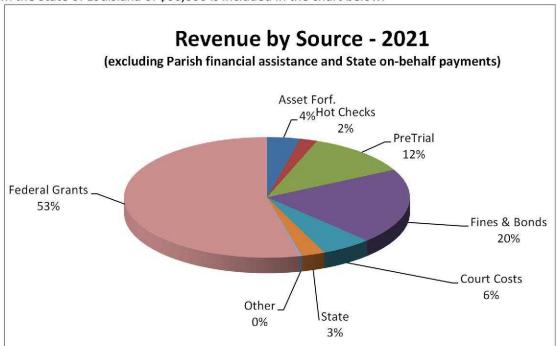
	2021	2020	Change	Percent change
Revenue	\$ 10,882,445	\$ 10,496,946		
Expenses	11,541,201	11,461,699		
Excess (deficiency) of revenue	\$ (658,756)	\$ (964,753)	\$ 305,997	-32%

#### **Governmental Funds**

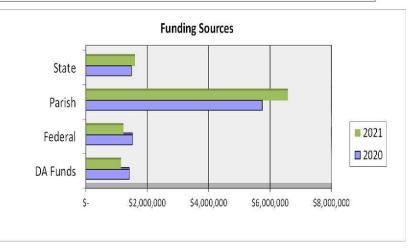
The District Attorney's total governmental fund revenue increased from 2020 by \$387,123 or 3.81% (percent), while expenses increased by \$403,666 or 3.96% (percent), as compared to 2020. The increase in revenue is mainly due an increase in financial assistance from the Caddo Parish Commission (primary government) and an increase in federal financial assistance. The increase in expenses is mainly due to personnel and professional services.

	2021	2020	Change	Percent change
Revenue	W.		<del>a</del>	
Charges for service Grants and contributions and	\$ 986,410	\$ 1,092,774	\$ (106,364)	-9.73%
parish support	9,215,834	8,740,659	475,175	5.44%
Other	339,769	321,457	18,312	5.70%
Total revenues	10,542,013	10,154,890	387,123	3.81%
Expenses	h <del>.</del>	a a	<del></del>	
Personnel services	8,821,192	8,621,556	199,636	2.32%
Other costs to deliver				
governmental programs	1,644,321	1,521,118	123,203	8.10%
Capital outlay	122,157	41,330	80,827	195.56%
Total expenses	10,587,670	10,184,004	403,666	3.96%
Excess (deficiency) of revenue over			7	
expenditures	\$ (45,657)	\$ (29,114)	\$ (16,543)	

There were no significant changes to the make-up of revenue between 2021 and 2020. The following chart shows all of the 2021 revenue by sources excluding the funding received from the Caddo Parish Commission of \$6,734,734 (which includes \$5,760,000 budget allocation) and the on-behalf payments from the State of Louisiana of \$1,535,805. A grant from the State of Louisiana of \$60,000 is included in the chart below.



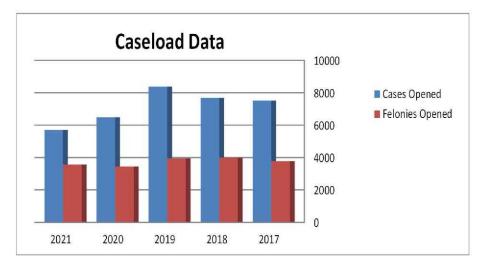
The chart to the right reflects changes in funding sources. There were increases in funding from Caddo Parish and the State of Louisiana.



### Financial Analysis of the District Attorney's Funds

At the end of 2021, the District Attorney's governmental funds reported a fund balance of \$2,899,318, which included a decrease of \$45,657 from prior year fund balance of \$2,944,975. The prior year operations showed a decrease in fund balance of \$29,114. Prudent use of available funds and a gradual increase in funding will ensure that this office continues to be the leading prosecuting office in the State of Louisiana.

It is extremely difficult to operate an office of this size and scope without some degree of financial flexibility. It is also of the utmost importance that this office be an independent protector of the citizens of Caddo Parish who have been the victims of criminal acts.

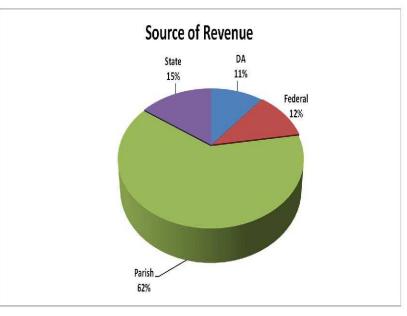


The chart to the left reflects the caseload in the District Attorney's Office. Resources are sometimes strained when trying to manage this kind of caseload. However, this office will continue to spend in a wise manner while also representing the citizens of Caddo Parish in the professional manner that they demand and deserve.

#### **Economic Factors and Next Year's Budget**

The District Attorney relies on the State of Louisiana (15%) and the Caddo Parish Commission (62%) for approximately 77% of its funding. Any particular year's economic climate can affect the financial picture of this office. What is known is that when both of these sources become stagnant for a period of time it dramatically affects the ability of this office to provide the expected services and the level of professionalism that is required.

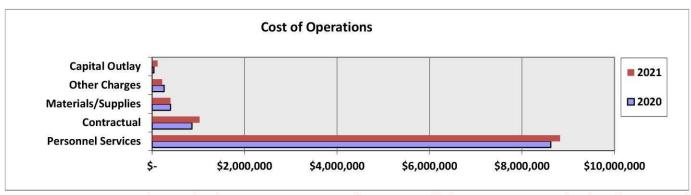
This office has maintained a conservative path in spending. In 2021, expenses exceeded revenue by \$45,657 resulting in a fund balance of approximately \$2.9 million. The cost to operate this office for 2021 was over ten million, including State Assistant District Attorney (ADA) pay. In the type of emergency where this office would have to rely on



its reserve funding for normal operations, those funds would carry this office for three months of operations.

As with any company, the cost of business continues to rise. This office has taken steps to minimize those increases; however, some, such as the employer contribution to the retirement systems, are mandated by law.

This office has done a good job of maximizing the funds that are generated through fines and costs and has steadily picked up an increasing share of the annual expenses.



Managing a more complex caseload requires attorneys and support staff that are experienced in handling criminal matters. To avoid (as much as possible) a high employee turnover rate, it is important that this office offer a competitive employment package.

## **General Fund Budgetary Highlights**

The District Attorney has prepared and published budgets that cover its governmental activities in the General Fund. Included in this financial report are comparison schedules that illustrate the actual results of these funds compared to the original and revised budgets.

# **Capital Assets**

At the end of 2021, the District Attorney had invested \$1,491,946 in capital assets, as follows:

	2021	2020
Furniture, fixtures and equipment	\$ 881,886	\$ 1,082,516
Vehicles	610,060	506,465
Total capital assets at cost	1,491,946 1,588,9	
Less accumulated depreciation	1,304,083 1,417,9	
Capital assets, net	\$ 187,863	\$ 171,003

## **Deferred Outflows and Inflows of Resources**

Deferred outflows of resources, although similar to "assets," is set apart because these items do not meet the technical definition of being an asset of the District Attorney on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense/expenditure. The deferred outflow of resources reported for the District Attorney relates to pensions and other post-employment benefits (OPEB).

# District Attorney of the First Judicial District Management's Discussion and Analysis (unaudited) December 31, 2021

Deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources are not technically liabilities of the District Attorney as of the date of the financial statements. When all the recognition criteria are met, the deferred inflow of resources will become revenue or an increase to net position. Deferred inflows of resources reported represent a net amount attributable to the various components that impact pension and OPEB changes, and can include investment changes amortization, changes due to actuarial assumptions, and differences between expected or actual experience.

## Contacting the District Attorney's Financial Management

This financial report is designed to provide the citizens, taxpayers, and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mrs. Arielle Clark, Administrator, 501 Texas Street, Shreveport, LA 71101.

# **DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT**

**Basic Financial Statements** 



# **District Attorney of the First Judicial District** Caddo Parish, Louisiana **Statement of Net Position**

December 31,		2021
Assets		
Cash and cash equivalents	\$	2,859,831
Receivables	1,000	Transit Print Continues Co
Fines, fees, forfeitures and costs		29,303
Due from Caddo Parish Commission		171,382
Due from State of Louisiana		
Title IV-D reimbursement		90,195
Due from other funds		24,891
Other receivables		4,734
Total receivables		320,505
Other assets		43,640
Net pension asset		333,874
Capital assets, net of accumulated depreciation		187,863
Total assets		3,745,713
Deferred Outflows of Resources		
Deferred other post-employment benefits		5,858,593
Deferred pensions		2,161,864
Total deferred outflows of resources		8,020,457
Liabilities		
Current liabilities		
Accounts payable		100,113
Payable to Caddo Parish Commission		1,294
Accrued payroll		223,251
Total current liabilities		324,658
Long-term liabilities		
Portion due within one year		
Accrued compensated absences		212,860
Portion due after one year		
Accrued compensated absences		574,099
Other post-employment benefit liability		10,897,184
Total long-term liabilities		11,684,143
Total liabilities		12,008,801
Deferred Inflows of Resources		
Deferred other post-employment benefit liability		514,540
Deferred pensions		3,385,838
Total deferred inflows of resources		3,900,378
Net Position		25
Invested in capital assets		187,863
Unrestricted (deficit)		(4,330,872)
Total net position (deficit)	\$	(4,143,009)

# District Attorney of the First Judicial District Statement of Activities

	_	Program Revenues		_	
For the Year Ended December 31, 2021	Expenses	Charges for services	Operating grants and contributions	re	et (expense) evenue and anges in net position
Functions/programs Governmental activities					
Public safety and judicial prosecution	\$ 11,541,201	\$ 986,410	\$ 9,215,834	\$	(1,338,957)
Total governmental activities	\$ 11,541,201	\$ 986,410	\$ 9,215,834		(1,338,957)
	General revenues				
	Interest and invest	ment earnings			1,766
	Non-employer pen		ıs		340,434
	Miscellaneous				338,001
	Total general rever	nues			680,201
	Change in net position	n			(658,756)
	Net position (deficit),	January 1, 2021			(3,484,253)
	Net position (deficit),	December 31, 20	)21	\$	(4,143,009)



December 31,		2021
	G <sup>,</sup>	eneral Fund
Assets	1	ж
Cash and cash equivalents	\$	2,859,831
Receivables		
Fines, fees, forfeitures and costs		29,303
Due from Caddo Parish Commission		171,382
Due from State of Louisiana		
Title IV-D reimbursement		90,195
Due from other funds		24,891
Other receivables		4,734
Other assets		43,640
Total assets	\$	3,223,976
	·	
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$	100,113
Payable to Caddo Parish Commission		1,294
Accrued payroll		223,251
Total liabilities		324,658
Fund balances		
Unassigned		2,899,318
Total fund balances		2,899,318
Total liabilities and fund balances	\$	3,223,976

# District Attorney of the First Judicial District Reconciliation of the Balance Sheet to the Statement of Net Position

December 31, 2021			
Fund balances - total governmental funds		\$	2,899,318
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds			
Governmental capital assets	1,491,946		
Less accumulated depreciation	(1,304,083)		187,863
Deferred outflows of resources reported in the Statement of Net Position			8,020,457
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds			
Compensated absences	(786,959)		
Net pension asset (liability)	333,874		
OPEB obligation	(10,897,184)		(11,350,269)
OPEB Obligation	(10,837,184)		(11,330,203)
Deferred inflows of resources reported in the Statement of Net Position		SI.	(3,900,378)
Net position (deficit) of governmental activities		\$	(4,143,009)

# District Attorney of the First Judicial District Statement of Revenues, Expenditures, and Changes in Fund Balance

# For the year ended December 31, 2021

	Ge	neral Fund
Revenue		
Fines, fees and bond forfeitures	\$	459,581
Court cost fees		130,883
Interest income		1,767
Intergovernmental revenue		
Federal financial assistance		1,218,167
Parish financial assistance		6,583,290
State of Louisiana		1,595,805
Drug asset forfeiture		85,442
Collection fees		310,505
Other		156,573
Total revenue		10,542,013
Expenditures		
General government		
Current operating		
Personnel services		8,821,192
Contractual charges		1,028,055
Materials and supplies		398,038
Other charges		218,228
Capital outlay		122,157
Total expenditures		10,587,670
Net change in fund balance		(45,657)
Fund balance at beginning of year		2,944,975
Fund balance at end of year	\$	2,899,318
Tana balance at ena or year	<u>ې</u>	2,000,010

# District Attorney of the First Judicial District Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities

# For the year ended December 31, 2021

Net change in fund balances - total governmental funds		\$ (45,657)
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	122,157	
Depreciation expense	(105,297)	16,860
Deferred inflows for pensions and OPEB that are not reported in the governmental funds but are reported in the government wide statements		
Pensions	(2,068,482)	
OPEB	(192,142)	(2,260,624)
Deferred outflows for pensions and OPEB that are not reported in the governmental fur but are reported in the government wide statements	nds	
Pensions	(262,739)	
ОРЕВ	(468,736)	(731,475)
The OPEB liability is not susceptible to accrual and therefore is not reported in the funds. This amount represents the change in the net OPEB liability.		(324,724)
The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the fund financial statements are the		
amounts actually paid.		2,776,605
Compensated absences increase in current year		(89,741)
Change in net position of governmental activities		\$ (658,756)

# District Attorney of the First Judicial District Statement of Fiduciary Net Position

December 31,		2021	
	Cust	Custodial Funds	
Assets			
Cash and cash equivalents	\$	449,746	
Seized property		86,575	
Total assets		536,321	
Liabilities			
Due to other governmental funds		24,891	
Net Position			
Restricted for			
Organizations and other governments	\$	511,430	

# District Attorney of the First Judicial District Statement of Changes in Fiduciary Net Position

For the year ended December 31,	2021	
	Custodial Funds	
Additions		
Asset and drug seizures	\$	611,882
Bond forfeiture		15,611
Pre-trial and victim restitution collections		299,408
Total additions		926,901
Deductions		
Asset forfeiture payments to government agencies		464,681
Asset forfeiture payments to individuals		417,207
Bond forfeiture payments to governmental agencies		16,361
Pre-trial and victim restitution payments to governmental agencies		321,520
Total deductions	\$	1,219,769
Net increase (decrease) in fiduciary net position		(292,868)
Net position - beginning		804,298
Net position - ending	\$	511,430

### INTRODUCTION

The Louisiana Constitution of 1974, Article V, Section 14 created the Judicial Districts of the State, among them the First Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts and sets forth the duties of the office. Louisiana Revised Statute 16:1 establishes a District Attorney for each of the Judicial District Attorney's offices. The First Judicial District Attorney exists and operates in accordance with the authorities cited.

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The District Attorney of the First Judicial District is a component unit of the Caddo Parish Commission. The First Judicial District Attorney's office is located in Shreveport, Louisiana, in Caddo Parish.

At December 31, 2021, the First Judicial District Attorney's office employed 107 persons. Thirty-five (35) of these employees are attorneys, including the district attorney himself. Fourteen (14) of these employees are investigators, and the other fifty-eight (58) are administrative and clerical personnel.

### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements* and *Management's Discussion and Analysis for State and Local Governments*, issued in June 1999. Component units are required to initially adopt GASB Statement No. 34 for the same reporting period as the primary government. The District Attorney's primary government, the Caddo Parish Commission, has adopted the provisions of GASB 34.

The government-wide financial statements (GWFS) include the Statement of Net Position and the Statement of Activities. These statements report information on all of the governmental activities of the District Attorney. Fiduciary activities of the District Attorney are not included in these statements.

## Reporting Entity

The basic criterion for determining whether a governmental organization should be included in a primary government's basic financial statements is financial accountability. The financial reporting entity consists of the primary government, the Caddo Parish Commission, organizations for which the primary government is financial accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Because the Caddo Parish Commission has (a) a fiscal responsibility to the District Attorney, and (b) the potential for the District Attorney to provide specific financial benefits to, or impose specific financial burdens on, the Caddo Parish Commission, the District Attorney was determined to be a component unit of the Caddo Parish Commission, the financial reporting entity.

The accompanying basic financial statements present information only on the funds maintained by the District Attorney and do not present information on the Caddo Parish Commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

# **Fund Accounting**

The District Attorney organizes its accounts on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. The District Attorney uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

## **Governmental Fund Type**

## **General Fund**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of that office. Louisiana Revised Statute 16:16, which became effective August 30, 1986, provides that a court cost of \$10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed. Louisiana Revised Statute 16:16.1, which became effective in 1997, provides that an additional court cost of \$10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed.

As of September 1, 1994, the Louisiana Revised Statute 15:571.11 provided that all judgments of bond forfeiture will be paid to the District Attorney. The District Attorney will distribute these funds, thirty percent (30%) of which the District Attorney will retain, to be used in the general operating account.

As of August 15, 2003, the Louisiana Revised Statute 15:85.1 provided for a \$15.00 fee to be assessed in connection with every criminal bond posted within each parish. Of this \$15.00 fee, the District Attorney receives \$7.00.

As of June 22, 1993, the Louisiana Revised Statute 22:1065.1 provided that there shall be a premium on all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. The District Attorney receives twenty-five percent (25%) of the amounts collected, to be used in the general operating account.

As of August 15, 2003, the Louisiana Revised Statute 32:57.2 provided that each person seeking renewal or reissuance of a suspended driver's license pay an additional fee of \$25.00 to the office of the prosecuting authority for purposes of defraying the administrative cost for renewal or reissuance of the suspended driver's license.

The District Attorney also has the following programs, which are included in the General Fund:

### Title IV-D

Title IV-D consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the program is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

#### **Hot Checks**

Hot Checks consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures for this program are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the district attorney himself.

### **Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. The only fiduciary funds that the District Attorney has are considered custodial funds. The following are the District Attorney's fiduciary funds:

# **Drug and Asset Forfeiture Fund**

Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989" was implemented January 1, 1990. The Drug and Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above chapter. The District Attorney may (1) retain property for official use or transfer the custody to any local, state, or federal agency; (2) destroy or use for investigative purposes, any illegal or controlled substances or other contraband, upon the written approval of the District Attorney after not less than twenty days after seizure, and (3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second to reimburse expenses of seizure, and the balance shall be allocated as follows:

60% to law enforcement agency making the seizure, 20% to the criminal court fund, 20% to District Attorney's general fund

These proceeds are to be used to further and enhance drug law enforcement. The District Attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

Sex crimes forfeitures are also included in the Drug and Asset Forfeiture fund. According to Louisiana Revised Statute 15539.1, the District Attorney shall authorize a public sale or public auction and any currency, instruments, or securities shall be distributed or disposed. Proceeds pay the costs of the public sale or public auction, court costs, and fees related to the seizure and storage of the property and any remaining proceeds shall be distributed as follows: 60% to the seizing agency or agencies in an equitable manner, 20% to the prosecuting agency, and 20% to the criminal court fund of the parish in which the offender was prosecuted.

Also included in the Drug and Asset Forfeiture fund is noncontraband unclaimed property seized in a criminal investigation. According to Article 228.4, if the property remains unclaimed for more than one year after its seizure and is not needed in any criminal proceeding, the District Attorney can petition any court to dispose of the property in a lawful manner. Funds should be disposed of as follows: 30% to the District Attorney and the remaining 70% to the investigative agency that stored and maintained the property.

## Court Escrow, Bond Forfeiture, and Victim Restitution Funds

The District Attorney holds other funds in escrow for the court and recipients. These funds arise from forfeitures and fines under appeal, restitution payments to victims, and other similar situations. None of these funds has drug related origins, and, thus, are not a part of the drug and asset forfeiture fund. The District Attorney maintains these funds in escrow until the courts provide orders for their disposition, forfeiture or otherwise directed for victim restitution.

## Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accompanying basic financial statements of the District Attorney of the First Judicial District (District Attorney) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units.

The schedule of expenditures of federal awards includes the federal grant activity of the District Attorney and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Non-exchange transactions.

**Program Revenues** - Program revenues included in the Statement of Activities are derived directly from parties outside the District Attorney's taxpayers or citizenry, as a whole. Program revenues reduce the costs of the function to be financed from the District Attorney's general revenues.

Revenues represented by reimbursements and incentives under the Title IV-D program are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Forfeited drug assets are recorded when the court ordered Judgment of Forfeiture is received. Court costs and fees provided for in Louisiana Statutes are recorded as received in cash. Collection fees for worthless checks are recorded as received in cash, as are the collection fees for the prosecution of unemployment insurance and food stamp fraud cases. Investment earnings are recorded as earned since they are measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

**Fund Financial Statements** - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenue and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and fiduciary funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual – that is, when they become measurable and available to pay current liabilities. Commissions on fines and bonds forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation and other employee benefits are reported in the period due and payable rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

Operating transfers between funds - Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These transactions are recorded as they occur. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts. Generally, these transfers are to pay operating costs of the District Attorney borne by one or the other of the District Attorney's funds.

# **Budgetary Information**

The District Attorney utilizes the following budgetary practices:

The budgetary process begins with the administrator estimating the revenues expected to be received during the fiscal year. These revenue estimates are then used by the District Attorney and administrator to set budgetary guidelines in preparing appropriations. Proposed budgets are then prepared for publication and eventual adoption.

The proposed budgets for the calendar year 2021 were published on November 26, 2020. The proposed budgets were available for inspection by the public during normal business hours on December 7, 2020, when a public hearing was held. At the conclusion of the public hearing, the proposed budgets were adopted. On December 10, 2020, the District Attorney's Certificate of Compliance and implementation of the budgets were published. The budgets were approved December 12, 2020. The budgets were not amended. Once the budgets are approved, they can only be amended by the District Attorney. The District Attorney's administrator is authorized to make minor changes within line items. All budget appropriations lapse at year-end.

The entire budgetary process is governed by, and conforms to, Louisiana Revised Statute 39:1308.

The budgets are adopted on a modified accrual basis, which is consistent with U.S. generally accepted accounting principles. An annual appropriated budgets are adopted for the general fund. All annual appropriations lapse at fiscal year end.

## Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

## Cash and cash equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

#### **Investments**

State statutes authorize the District Attorney to invest in U. S. bonds, Treasury notes, and bills, or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool Inc. (LAMP), a nonprofit corporation, formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments of the District Attorney are stated at fair value. The balance of cash in LAMP is classified as cash equivalents. A separate financial report for LAMP can be located at the LAMP website, <a href="https://www.lamppool.com">www.lamppool.com</a>.

# Receivables and payables

Federal and state governmental agencies represent an important source of supplementary funding to finance activities beneficial to the District Attorney. These funds, primarily in the form of grants, are recorded in the General Fund. A grant receivable is recorded when the District Attorney has a right to reimbursement under the related grant. The grants normally specify the purpose for which the funds may be used and are audited annually under the single audit approach as mandated in the Uniform Guidance.

All outstanding balances between funds are reported as due to/from other funds. There is no activity between funds that is representative of lending/borrowing arrangements at the end of the fiscal year. These transactions are accounted for as receipts or disbursements of the General Fund and the Fiduciary Funds (Court Escrow Fund, Bond Forfeiture Fund, and Victim Restitution Fund, as applicable).

## **Net Position Classifications**

In the government-wide statements, net position is classified and displayed in three components:

- Invested in capital assets Consists of capital assets, net of accumulated depreciation and related debt.
- Restricted net position Consists of components of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position Consists of all other components of net position that do not meet the definition of "restricted" or "invested in capital assets".

The District Attorney applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

## Capital Assets

All capital assets are capitalized at historical cost, or estimated historical cost for assets where actual cost is not available. Donated assets, if any, are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney uses \$5,000 and greater as the threshold for capitalizing assets.

Capital assets are recorded in the government-wide financial statements but are not recorded in the fund financial statements. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 7 years.

# Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District Attorney has two items that meet the criterion for this category; deferred outflows related to pensions and deferred outflows related to other post-employment benefits. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District Attorney has two items that meet the criterion for this category; deferred inflows related to pensions and deferred inflows related to other post-employment benefit liability.

## Long-Term Obligations

In the government-wide financial statements, other long-term obligations are reported as liabilities in the statement of net position. The District Attorney has the following long-term obligations:

## Compensated Absences

The District Attorney has a formal policy relating to vacation (annual leave) and sick leave. All employees appointed to full-time positions may earn from 12.5 to 25 days of annual leave and from 13 to 24.38 days of sick leave per year, depending on length of service. Vacation leave accrual is not limited for members of the Parochial Retirement System hired prior to January 1, 2007. All other employees will be limited to 520 total hours. Employees are eligible to be paid for unused vacation leave up to the previously specified maximum hours. A lump-sum payment is based on the hourly rate of the employee at the time of separation. For this purpose, the rate of pay for all attorneys shall be calculated as their total pay less the amount paid by the State of Louisiana (regardless of whether the attorney is on a state warrant). State pay for attorneys is specifically excluded from any payment calculations. Sick leave may be accumulated without limit; however, employees will not be paid for any unused sick leave balance upon leaving the employ of the office.

### Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System of Louisiana ("PERS") and the District Attorneys' Retirement System ("DARS") and additions to/deductions from the PERS fiduciary net position and the DARS fiduciary net position have been determined on the same basis as they are reported by PERS and DARS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# Other Post-Employment Benefits (OPEB) Liability

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The District's proportionate share of OPEB amounts were further allocated to each participating employer based on the contributions paid by each employer. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

# Categories and Classifications of Fund Balance

Fund balance classifications make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending restraints:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District Attorney did not have any nonspendable fund balances as of December 31, 2021.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The District Attorney did not have any restricted resources as of December 31, 2021.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Attorney. These amounts cannot be used for any other purpose unless the District Attorney removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. As of December 31, 2021, the District Attorney did not have any committed resources.

Assigned: This classification includes amounts that are constrained by the District Attorney's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the District Attorney or by an official or body to which the District Attorney delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District Attorney did not have any assigned resources as of December 31, 2021, in the General Fund.

Unassigned: This classification includes the residual fund balance for the General Fund and also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. The General Fund, at December 31, 2021, had \$2,899,318 classified as unassigned.

The District Attorney would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

# **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related investments, depreciation of property and equipment, pension plans, other post-employment benefit obligations, and compensated absences.

#### Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 23, 2022 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

## Recently Issued and Implemented Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

In June 2017, the GASB issued Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

#### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In May 2019, the GASB issued Statement No. 91, Conduit Debt Obligations. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

In May 2020, the GASB issued Statement No. 93, Replacement of Interbank Offered Rates. The objectives of this Statement are to address financial reporting issues that result from the replacement of an Interbank Offered Rate (IBOR) by providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment and clarification of the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; replacing LIBOR as an appropriate benchmark interest rate for the evaluation of the effectiveness of an interest rate swap with a Secured Overnight Financing Rate or the Effective Federal Funds Rate; and providing exceptions to the lease modifications guidance in Statement 87 for lease contracts that are amended solely to replace an IBOR used to determine variable payments. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In June 2020, the GASB issued GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

#### Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021.

In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

The District Attorney is evaluating the requirements of the above statements and the impact on reporting.

#### **Note 2: CASH AND CASH EQUIVALENTS**

#### **Deposits**

Cash deposits (including demand deposit accounts and certificates of deposit) at December 31, 2021, had a carrying amount of \$2,859,831 (book balance) in the governmental funds and \$449,746 (book balance) in fiduciary custodial funds and a bank balance of \$3,308,243 with local depositories.

The District Attorney's bank balance of deposits at December 31, 2021, is not exposed to any custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned. All District Attorney's deposits are covered by FDIC insurance or pledged securities.

#### Note 2: CASH AND CASH EQUIVALENTS (Continued)

#### Cash Equivalents

The District Attorney invests in the Louisiana Asset Management Pool ("LAMP"), a public investment pool for Louisiana governmental units, administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participant's shares, investments are valued at amortized cost. LAMP is designed to be highly liquid to give participants daily access to their account balances. Balances included in LAMP investments as of December 31, 2021, total \$1,880,509 (\$1,767,745 in the governmental funds and \$112,764 in the fiduciary funds). LAMP paid \$818 in interest income, which was reinvested into the investment pools. The balance of cash in LAMP is classified as cash equivalents because the accounts operate as or similar to a money market fund. The investments with LAMP (2-1-7 investment pool) are not categorized by fair value level.

#### **Note 3: CAPITAL ASSETS**

The following is a summary of changes in capital assets during the year ended December 31, 2021:

		Balance		Disposals	Balance
		January 1,		and	December 31,
		2021	Additions	Retirements	2021
Furniture, fixtures and equipment	\$	1,082,516	\$ 18,562	\$ 219,192	\$ 881,886
Vehicles	55	506,465	103,595	※	610,060
Totals	\$	1,588,981	\$ 122,157	\$ 219,192	\$ 1,491,946
Accumulated depreciation	\$_	1,417,978	\$ 105,297	\$ 219,192	\$ 1,304,083
Capital assets, net of accumulated	-				
depreciation	\$_	171,003			\$ 187,863

#### **Note 4: LONG-TERM LIABILITIES**

The long-term liabilities of the District Attorney, which are due to governmental activities, consist of liabilities for accrued compensated absences.

Balance, January 1, 2021	\$ 697,218
Additions for earned compensated absences	302,601
Less use of accrued amounts	(212,860)
Balance, December 31, 2021	786,959
Less current portion	(212,860)
Long-term portion	\$ 574,099

#### Note 5: ON BEHALF PAYMENTS FOR SALARIES

The State of Louisiana pays a portion of the salaries and Medicare tax payments of the District Attorney's office. On-behalf payments, for the year ended December 31, 2021, have been recorded in the accompanying financial statements, in accordance with Governmental Accounting Standards Board Statement 24, as intergovernmental revenues and expenditures as follows:

Salaries	\$ 1,415,716
Retirement contributions	99,553
Medicare tax payments	20,536
Total on-behalf payments	\$ 1,535,805

#### Note 6: EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court funds. Those expenditures are summarized as follows: The Criminal Court Fund is controlled and expended jointly between the District Attorney and the First Judicial Court. The District Attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the First Judicial Court.

#### Note 7: FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The District Attorney participates in two federal programs funded by the United States Department of Health and Human Services Support Enforcement: Title IV-D and Title IV-E. The programs are funded by indirect assistance payments in the form of reimbursements for related expenditures, received from the Louisiana Department of Children and Family Services. For the year ended December 31, 2021, the District Attorney for the First Judicial District expended \$1,004,943 for the Title IV-D program and \$20,822 for the Title IV-E program. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Children and Family Services on a monthly basis.

The District Attorney also received federal funding from the United States Department of Justice, which passed through the Louisiana Commission on Law Enforcement for Crime Victim Assistance. For the year ended December 31, 2021, the District Attorney for the First Judicial District expended \$192,402 for this grant.

Grant reimbursements may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit. Based on prior experience, the District Attorney feels such disallowances, if any, will be immaterial.

#### **Note 8: INTERFUND RECEIVABLES PAYABLES AND TRANSFERS**

The composition of interfund balances as of December 31, 2021, is as follows:

Receivable Fund		Amount	Payable Fund	Amount
General	\$ -	24,891	Pretrial Diversion	\$ 19,151
			Asset Forfeiture	5,729
			Bond Forfeiture	11
			Total	\$ 24,891

#### **Note 9: RETIREMENT PLANS**

#### **General Information About the Pension Plans**

Substantially all employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana ("PERS") or the District Attorneys' Retirement System ("DARS"). These systems are cost-sharing multiple-employer, defined benefit pension plans administered by separate boards of trustees.

Each plan issues a separate financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing or calling the plan.

Parochial Employees' Retirement System of Louisiana (PERS) P.O. Box 14619 Baton Rouge, LA 70808 (225) 928-1361

Louisiana District Attorney's Retirement System (DARS) 1645 Nicholson Drive Baton Rouge, LA 70802-8143 (225) 267-4824

#### Description of the plans

#### **PERS**

Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS), through 2025.

The System provides retirement benefits to employees of taxing districts of a parish, or any branch or section of a parish, within the state which does not have their own retirement system and which elect to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment.

New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS.

#### **DARS**

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on April 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

#### **Benefits Provided**

The following is a description of the plans and their benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

#### PERS

Any member of Plan A can retire providing they meet one of the following criteria:

For employees hired prior to January 1, 2007:

- 1. Any age with thirty (30) or more years of creditable service.
- 2. Age 55 with twenty-five (25) years of creditable service.
- 3. Age 60 with a minimum of ten (10) years of creditable service.
- 4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

- 1. Age 55 with 30 years of service.
- 2. Age 62 with 10 years of service.
- 3. Age 67 with 7 years of service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

#### DARS

Members who joined DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with, less than 23 year of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined DARS after July 1, 1990, of who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit.

The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

#### **Disability Benefits**

#### **PERS**

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

#### **DARS**

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (three and, one-half percent for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than fifteen years) or projected continued service to age sixty.

#### **Survivor Benefits**

#### **PERS**

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

#### **DARS**

Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

#### Deferred Retirement Option Plan (DROP) benefits

#### **PERS**

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

### District Attorney of the First Judicial District Notes to the Financial Statements

#### Note 9: RETIREMENT PLANS (Continued)

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

#### **DARS**

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement.

At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to one-half of one percent. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

#### **Cost of Living Adjustments**

#### **PERS**

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

#### DARS

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

#### **Contributions**

#### **PERS**

Contributions for all members are established by statute at 9.50% of compensation for Plan A members. The contributions are deducted from the member's salary and remitted by the participating employer.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A. The actual contribution rate for the fiscal year ending December 31, 2020, was 12.25% for Plan A.

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the District Attorney were \$397,051 for the year ended December 31, 2021. The actual contribution rate for the fiscal year ending December 31, 2021, was 12.25% for Plan A.

Administrative costs of the System are financed through employer contributions.

#### **DARS**

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 4.0% from July 2019 through June 2021. Starting July 1, 2021, the contribution requirements for all employers increased to 9.5%. In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2021. Contributions to the pension plan from the District Attorney were \$119,797 for the calendar year ended December 31, 2021. Statutorily required contributions for the fiscal year ended June 30, 2021 were \$72,813.

## Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the District Attorney reported a combined liability of \$333,874 its proportionate share of the Net Pension Liabilities (NPL) of PERS and DARS. The amount for each plan was a net pension asset of \$850,904 for PERS and a net pension liability of \$517,030 for DARS. The NPL for each system was measured as of December 31, 2020 and June 30, 2021, respectively, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. The District Attorney's proportion of the NPL was based on a projection of the District Attorney's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined.

As of the most recent measurement date, the District Attorney's proportionate share for each system was:

	PERS	DARS
DA's proportionate share	0.485284%	2.904135%
Increase (Decrease) from prior year	(0.006849%)	(0.149820%)

For the year ended December 31, 2021, the District Attorney recognized a total pension benefit of (\$56,766) with (\$292,412) related to PERS and \$235,646 related to DARS. These amounts are made up of the following:

Components of Pension Expense (Benefit)	PERS	DARS
DA's pension expenses per the pension plan	\$ 107,178	\$ 308,615
DA's amortization of its change in proportionate share	(4,409)	(28)
DA's amortization of actual contributions over its		
proportionate share of contributions	(395,180)	(72,941)
Total pension expense (benefit) recognized by DA	\$ (292,412)	\$ 235,646

At year-end, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferre	ed Outflows	Deferr	ed Inflows of
Description	of R	esources	Re	esources
PERS				
Differences between expected and actual experience.	\$	278,389	\$	101,560
Net difference between projected and actual earnings				
on pension plan investments.		s.c.		1,660,717
Changes in assumptions.		207,166		연목
Changes in proportion to NPL.		26,664		15,608
The District Attorney's contributions subsequent to the				
December 31, 2020 measurement date.		397,813		
Total PERS	\$	910,032	\$	1,777,885

	Defer	red Outflows	Defer	red Inflows
Description	of I	Resources	of R	esources
DARS				
Differences between expected and actual experience.	\$	165,873	\$	158,759
Net difference between projected and actual earnings				
on pension plan investments.		149		1,406,197
Changes in assumptions.		975,690		-
Differences between the District Attorney's				
contributions and its proportionate share of				
contributions.		25,911		42,997
The District Attorney's contributions subsequent to the				
June 30, 2021, measurement date.		84,358		-
Total DARS		1,251,832		1,607,953
Total retirement systems	\$	2,161,864	\$	3,385,838

Deferred outflows of resources related to pensions resulting from the District Attorney's contributions subsequent to the measurement date totaled \$482,171 (\$397,813 for PERS and \$84,358 for DARS). This amount will be recognized as a reduction of the NPL in the year ending December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Amount of Amortization					
Year Ending December 31,	4	PERS		DARS		
2022	\$	(343,229)	\$	(63,891)		
2023	\$	(119,466)	\$	(6,434)		
2024	\$	(531,666)	\$	(164,052)		
2025	\$	(271,305)	\$	(206,102)		
2026	\$	4	\$			

#### **Actuarial Assumptions**

#### **PERS**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021, are as follows:

Valuation Date Actuarial Cost Method Investment rate of return	December 31, 2020 Entry age normal cost 6.40% (net of investment expense)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Ret Mortality Table for Healthy Retirees, General Employees, and General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale.
Inflation rate	2.30%

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

Best estimates of the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2020, is summarized in the following table:

		Long-Term Expected
Asset Class	<b>Target Allocation</b>	Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

#### DARS

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

Valuation date	June 30, 2021
Actuarial cost method	Entry age normal cost
Investment rate of return	6.10% net of investment expense, including inflation
Salary increases	5.00% (2.20% Inflation, 2.80% Merit)
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females, each with full generational projection using the MP2019 scale.
Expected remaining service lives	5 years – June 30, 2021
Cost of Living adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed by the prior actuary on plan data for the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of DARS's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.25% for the year ended June 30, 2021.

Best estimates of real rates of return for each major asset class included in DARS's target asset allocation as of June 30, 2021, are summarized in the following table:

Asset Class	Target Asset	<b>Rates of Return</b>	<b>Rates of Return</b>
	Allocation	Real	Nominal
Equities	57.11%	6.43%	
Fixed income	30.19%	0.94%	
Alternatives	12.67%	0.89%	
Real Estate	0.03%	0.00%	
Totals	100.00%	•	5.80%
Inflation		•	2.45%
Expected real rate of return		;= _	8.25%

#### Discount Rate

The discount rates used to measure the total pension liability was 6.40% for PERS and 6.10% for DARS, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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#### Note 9: RETIREMENT PLANS (Continued)

#### Sensitivity of the Proportionate Share of the NPL to Changes in the Discount Rate

The following presents the District Attorney's proportionate share of the Net Pension Liability (Asset) using the discount rate, as well as what the District Attorney's proportionate share of the Net Pension Liability (Asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

				Current		
		1.0% Decrease		count Rate	1.0% Increase	
PERS - DA's proportionate share of the						
net pension liability (asset)	\$	1,784,096	\$	(850,904)	Ş	(3,057,661)
DARS - DA's proportionate share of the						
net pension liability (asset)	\$	2,535,102		\$ 517,030	\$	(1,173,684)

#### **Support of Non-employer Contributing Entities**

Contributions received by a pension plan from non-employer contributing entities and are not in a special funding situation are recorded as revenue by the respective pension plan. The District Attorney recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2021, the District Attorney recognized revenue as a result of support received from non-employer contributing entities of \$340,434. PERS and DARS received \$40,799 and \$299,635, respectively, for their participation in the District Attorney's retirement plans.

#### Payables to the Pension Plan

At December 31, 2021, the District Attorney had no payables to the pension plans for the December 2021 employee and employer legally required contributions.

#### Note 10: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

#### General Information about the OPEB Plan

Plan Description – The District Attorney, a component unit of the Caddo Parish Commission (the Commission), provides certain continuing health care and life insurance benefits for its retired employees under the Caddo Parish Commission's OPEB Plan (the OPEB Plan), a single employer defined benefit OPEB plan. The actuarial valuation carves out the District Attorney's proportionate share of the liability based on actual number of inactive and active employees and presents these calculations in separate schedules. The OPEB Plan is administered by the Commission, the primary government. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Commission. No assets are accumulated in a trust that meets the criteria paragraph 4 of Statement 75.

Benefits Provided – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Most employees are covered by the District Attorneys' Retirement System of Louisiana, whose retirement eligibility provisions are as follows: 30 years of service at any age; age 55 and 23 years of service; age 60 and 18 years of service; or age 62 and 10 years of service. For employees hired on and after July 1, 1990, retirement eligibility provisions are as follows: 30 years of service at any age; age 55 and 24 years of service; or age 60 and 10 years of service. Retirees are required to pay 25% of the premium rate.

Employees covered by benefit terms – At January 1, 2020, actuarial valuation date, the following District Attorney employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	19
Inactive employees entitled to but not yet receiving benefit payments	
Active employees	98
	117

#### **Total OPEB Liability**

The District Attorney's total OPEB liability of \$12,650,775, was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation 2.50%

Salary increases 4.00%, including inflation

Discount rate 2.06%

Healthcare cost trend rates 6.5% for 2021, decreasing 0.25% per year to an ultimate rate

of 4.5% for 2029 and later years

#### Note 10: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The discount rate was based the Bond Buyers' 20 Year General Obligation index as of December 31, 2021.

Mortality rates are based on the PubGH-2010 Mortality tables (Employee, Health Retiree and Disabled Retiree) with generational mortality improvement using Scale MP-2020, sex-distinct.

The actuarial assumptions used in the December 31, 2021 measurement were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

#### Changes in the Total OPEB Liability

Balance at December 31, 2020	\$ 10,572,460
Changes for the year:	
Service cost	574,962
Interest	232,066
Differences between expected and actual experience	153,084
Changes in assumptions	(233,517)
Benefit payments and net transfers	(401,871)
Net changes	324,724
Balance at December 31, 2021	\$ 10,897,184

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
2	(1.06%) (2.06%)		(3.06%)
Total OPEB liability	\$ 14,753,691	\$ 10,897,184	\$ 10,223,006

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates — The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare trend rates:

1.0% Decrease		<b>Current Trend</b>	1.0% Increase
	(5.5% decreasing	(6.5% decreasing to	(7.5% decreasing
<u>=</u>	to 3.5%)	4.5%)	to 5.5%)
Total OPEB liability	\$ 10,252,243	\$ 10,897,184	\$ 15,504,704

#### Note 10: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

#### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the District Attorney recognized OPEB expense of \$1,387,473. At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Defe	rred Outflows	Deferre	ed Inflows	
		Resources	of Resources		
Differences between expected and actual experience		1,442,112	\$	22,341	
Changes in assumptions		4,416,481		492,199	
Total	\$	5,858,593	\$	514,540	

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending	
December 31:	
2022	\$ 580,439
2023	\$ 580,439
2024	\$ 580,439
2025	\$ 580,439
2026	\$ 580,439
Thereafter	\$ 2,441,858

#### Note 11: RELATED PARTY TRANSACTIONS

The Caddo Parish Commission (the Commission) funds the District Attorney's office in its general fund budget. This funding includes salaries, related fringe benefit costs and other costs of housing, supplies, and administration. The funding is a direct monthly amount from the Commission and is reflected in the accompanying financial statements.

Payments received in the current year from the Commission were as follows: Budget appropriation payments of \$5,760,000; beneficiary of premium pay from the American Recovery Plan of \$576,789; reimbursements of \$64,713 for capital outlay; \$181,788 to provide an Investigator and Victim Assistance Coordinator per contract related to the Commission's Improving Criminal Justice Responses Program; and \$151,444 to reimburse the District Attorney for Criminal Court expenses.

At December 31, 2021, there was \$91,330 due from the Caddo Parish Commission for assistance with legal expenses and Criminal Court fund reimbursements.

#### Note 11: RELATED PARTY TRANSACTIONS (Continued)

During 2021, the District Attorney's office reimbursed the Commission \$1,481,454 for various expenses, notably health insurance. At December 31, 2021, the District Attorney carries amounts due to the Caddo Parish Commission (included in the caption Payable to Caddo Parish Commission) of \$1,294 for miscellaneous reimbursements.

#### Note 12: RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney is a component unit of the Caddo Parish Commission (the Commission). Employee and retiree health benefits for the District Attorney are provided through the Commission's self-insurance program. The District Attorney pays a monthly premium based on the number of District Attorney's employees participating in the plan and does not retain any risk of loss for employee health claims, but is obligated to pay the premiums established by the Commission to fund the plan. For the year ended December 31, 2021, the District Attorney paid the Commission employee and retiree health premiums of \$1,295,286 (which included both the employee and employer portions) for 90 active and 20 nonactive (retired) participants. The District Attorney's portion/cost of the health premiums was \$1,003,302 and expensed to personnel services.

#### Note 13: COMMITMENTS AND CONTINGENCIES

<u>Litigation</u> - The District Attorney is a defendant in several lawsuits, which are partially covered by insurance. The estimates of the ultimate liability of the District Attorney cannot be determined. Resolution of these cases could involve liability to the District Attorney in excess of insurance limits, if the courts find in favor of the various plaintiffs. The District Attorney evaluates the existing litigation and accrues appropriate amounts in accordance with Financial Accounting Standards Board Statement (FASB) ASC Topic 450 as liabilities become probable and can be estimated. In the opinion of legal counsel, the District Attorney's ultimate exposure is unknown at this time.

<u>Grant Disallowances</u> - The District Attorney participates in two federally assisted grant programs. The programs are subject to various compliance audits. Such audits could lead to requests for reimbursement by the grantor agencies for expenditures disallowed under the terms of the grants. The District Attorney's management believes that the amount of disallowances, if any, which may arise from future audits will not be material.



#### District Attorney of the First Judicial District General Fund Budgetary Comparison Schedule For the year ended December 31, 2021

	0~:	ainal Dudant	г:	and Durdent		A		iance with
Budgetary Fund Balances, beginning	\$	ginal Budget 2,974,089	\$	nal Budget 2,974,089	\$	Actual 2,944,975	\$	al Budget
2550 lds is 55 kg	Ş	2,974,089	Ş	2,974,089	Ş	2,944,975	Ş	(29,114)
Resources (inflows)								
Fines, fees and bond forfeitures		567,240		567,240		459,581		(107,659)
Court cost fees		151,268		151,268		130,883		(20,385)
Interest income		17,495		17,495		1,767		(15,728)
Intergovernmental revenue								
Federal financial assistance		1,310,376		1,310,376		1,218,167		(92,209)
Parish financial assistance		5,900,000		5,900,000		6,583,290		683,290
State of Louisiana		1,360,000		1,360,000		1,595,805		235,805
Drug asset forfeiture		68,500		68,500		85,442		16,942
Collection fees		429,189		429,189		310,505		(118,684)
Other		70,000		70,000	8	156,573		86,573
Amounts available for appropriations		12,848,157		12,848,157		13,486,988		638,831
Charges to appropriations (outflows)								
General government								
Current operating								
Personnel services		8,523,983		8,523,983		8,821,192		(297,209)
Contractual charges		920,363		920,363		1,028,055		(107,692)
Materials and supplies		388,005		388,005		398,038		(10,033)
Other charges		253,021		253,021		218,228		34,793
Capital outlay		E.(		=	n	122,157		(122,157)
Total charges to appropriations		10,085,372	7	10,085,372	-	10,587,670		(502,298)
Budgetary Fund Balances, ending	\$	2,762,785	\$	2,762,785	\$	2,899,318	\$	136,533

## District Attorney of the First Judicial District Schedule of Proportionate Share of the Net Pension Liability

	Plan Year Ended	Agency's proportion of the net pension liability (asset)	of tl	Agency's ortionate share ne net pension ability (asset)	 Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
Para	ochial Em	ployees' Retiremen	t Syster	n (PERS)			
*	2020	0.48528%	\$	(850,904)	\$ 3,202,930	-27%	104.0%
*	2019	0.49213%	\$	23,167	\$ 3,087,027	1%	99.9%
*	2018	0.47259%	\$	2,097,511	\$ 2,892,422	73%	88.9%
*	2017	0.46783%	\$	(347,241)	\$ 2,838,831	-12%	102.0%
*	2016	0.44141%	\$	909,088	\$ 2,595,373	35%	94.2%
*	2015	0.40957%	\$	1,078,096	\$ 2,354,657	46%	92.2%
*	2014	0.40219%	\$	109,963	\$ 2,319,767	5%	99.2%
*	2013	0.40736%	\$	28,948	\$ 2,181,666	1%	99.8%
Loui	siana Disi	trict Attorneys' Reti	irement	System (DARS)			
**	2021	2.90414%	\$	517,030	\$ 1,773,959	29%	96.8%
**	2020	3.05396%	\$	2,419,564	\$ 1,904,531	127%	84.9%
**	2019	3.05823%	\$	983,843	\$ 1,856,960	53%	93.1%
**	2018	2.95518%	\$	950,953	\$ 1,797,083	53%	92.9%
**	2017	2.76259%	\$	745,132	\$ 1,678,817	44%	93.6%
**	2016	2.56186%	\$	490,358	\$ 1,550,283	32%	95.1%
**	2015	2.56158%	\$	137,980	\$ 1,509,423	9%	98.6%
**	2014	2.72194%	\$	54,283	\$ 1,534,352	4%	99.5%

#### District Attorney of the First Judicial District Schedule of Contributions to the Funds

Fiscal Year Parochial En	F Co	ntractually Required ntribution es' Retirement	R Co I Co	ntribution in elation to intractually Required intribution on of Louisiana	Def (E	ribution ficiency xcess)	mployer's vered Payroll	Contributions as a % of Covered Payroll	Contributions as a % of Required Contributions
2021	\$	397,051	\$	397,051	\$	2	\$ 3,247,452	12.23%	100.00%
2020	\$	358,858	\$	358,858	\$	_	\$ 3,202,930	11.20%	100.00%
2019	\$	334,107	\$	334,107	\$		\$ 3,087,027	10.82%	100.00%
2018	\$	332,629	\$	332,629	\$	=	\$ 2,892,422	11.50%	100.00%
2017	\$	354,854	\$	354,854	\$	_	\$ 2,838,831	12.50%	100.00%
2016	\$	337,398	\$	337,398	\$	<b>a</b>	\$ 2,595,373	13.00%	100.00%
2015	\$	341,425	\$	341,425	\$	<u> </u>	\$ 2,354,657	14.50%	100.00%
2014	\$	371,162	\$	371,162	\$	=	\$ 2,319,767	16.00%	100.00%
Louisiana Di	strict A	Attorney's Reti	remen	t System (DARS	)				
2021	\$	72,813	\$	72,813	\$	<del>5</del>	\$ 1,773,959	4.10%	100.00%
2020	\$	75,781	\$	75,781	\$	2	\$ 1,904,531	3.98%	100.00%
2019	\$	22,477	\$	22,477	\$	-	\$ 1,856,960	1.21%	100.00%
2018	\$	10,819	\$	10,819	\$	<del>a</del>	\$ 1,789,414	0.60%	100.00%
2017	\$	=	\$	=	\$	≌	\$ 1,740,667	0.00%	0.00%
2016	\$	27,446	\$	27,446	\$	-	\$ 1,678,817	1.63%	100.00%
2015	\$	76,521	\$	76,521	\$	=	\$ 1,468,067	5.21%	100.00%
2014	\$	132,585	\$	132,585	\$	-	\$ 1,587,590	8.35%	100.00%

Amounts presented were determined as of the end of the fiscal year (December 31).

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

#### Notes to Schedule:

#### Benefit Changes:

For DARS valuation year ended June 30, 2021, there were no changes of benefit terms. For PERS valuation year ended December 31, 2020, there were no changes of benefit terms.

#### Changes of Assumptions:

For DARS, the discount rate decreased from 6.25% for June 30, 2020, to 6.1% for June 30, 2021.

For DARS, the inflation rate decreased from 2.30% for June 30, 2020, to 2.20% for June 30, 2021.

For DARS, salary increases remained the same from June 30, 2020 to June 30, 2021, at 5.00%.

For PERS for the valuation year ended December 31, 2020, there were no changes of assumptions.

For PERS, the investment rate decreased from 6.50% for December 31, 2019 to 6.40% for December 31, 2020.

For PERS, the inflation rate decreased from 2.40% for December 31, 2019 to 2.30% for December 31, 2020.

For PERS, salary increases remained the same from December 31, 2019 to December 31, 2020, at 4.75% for Plan A.

#### **District Attorney of the First Judicial District** Schedule of Changes in Net OPEB Liability and Related Ratios

For the year ended December 31,	e (consequence qui tuttores	2018		2019	2020	2021
The District Attorney's proportionate share of to	tal OPEB liability					
Service cost		\$ 78,539	\$	72,113	\$ 74,998	\$ 574,962
Interest		128,993		143,517	122,463	232,066
Changes of benefit terms		1400		2	2	-
Differences between expected and actual exper	ience	(28,301)		11,206	753,989	153,084
Changes of assumptions		(354,547)		833,055	5,386,645	(233,517)
Benefit payments		(136,652)		(11,457)	(320,214)	(401,871)
Net change in District Attorney's proportionate	share of total OPEB liability	(311,968)		1,048,434	6,017,881	324,724
District Attorney's proportionate share of total	OPEB liability - beginning	3,818,113		3,506,145	4,554,579	10,572,460
District Attorney's proportionate share of total	OPEB liability - ending (a)	\$3,506,145	\$	4,554,579	\$ 10,572,460	\$ 10,897,184
Covered-employee payroll		\$5,266,404	\$	5,477,060	\$ 5,124,513	\$ 5,329,494
District Attorney's proportionate share of the net of covered-employee payroll	OPEB liability as a percentage	66.58%	ŭ	83.16%	206.31%	204.47%
Notes to Schedule:						
	2020 for the Caddo Parish Comis had no impact on the District	7-1				

to \$7,000. This had no impact on the District Attorney liability as life insurance is not offered at

retirement.

The following are the discount rates used in each period: Changes of Assumptions

> 2018 4.10% 2019 2.74% 2020 2.12% 2021 2.06%

Mortality Rates:

2018-2019 RP-2000 Combined Mortality table - No mortality improvement

2020 PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality 2020

Tables, generational mortality improvement with Scale MP-2020.

PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, 2021

generational mortality improvement with Scale MP-2021.

## REPORTS ON INTERNAL CONTROL AND COMPIANCE MATTERS



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# INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable James Stewart
District Attorney of the First Judicial District
Caddo Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the First Judicial District (District Attorney), a component unit of the Caddo Parish Commission, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney of the First Judicial District's basic financial statements, and have issued our report thereon dated June 23, 2022.

#### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney of the First Judicial District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the District Attorney of the First Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the First Judicial District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 and 2021-002 that we consider to be material weaknesses.

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### District Attorney's Response to Findings

District Attorney's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### **Purpose of this Report**

The purpose of this this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

CARR, RIGGS, & INGRAM, LLC

Carr, Riggs & Ungram, L.L.C.

Shreveport, Louisiana June 23, 2022



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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Honorable James Stewart
District Attorney of the First Judicial District
Caddo Parish, Louisiana

#### Report on Compliance for Each Major Federal Program

#### Opinion on Each Major Federal Program

We have audited the District Attorney of the First Judicial District's (District Attorney), a component unit of the Caddo Parish Commission, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District Attorney's major federal programs for the year ended December 31, 2021. The District Attorney's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District Attorney complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended year ended December 31, 2021.

#### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of District Attorney's compliance with the compliance requirements referred to above.

#### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District Attorney's federal programs.

#### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District Attorney's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District Attorney's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and
  perform audit procedures responsive to those risks. Such procedures include examining, on a test basis,
  evidence regarding the District Attorney's compliance with the compliance requirements referred to
  above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District Attorney's internal control over compliance relevant to the audit
  in order to design audit procedures that are appropriate in the circumstances and to test and report on
  internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of
  expressing an opinion on the effectiveness of the District Attorney's internal control over compliance.
  Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of

deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Carr, Riggs & Chapam, L.L.C.
CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana June 23, 2022

#### District Attorney of the First Judicial District Schedule of Expenditures and Federal Awards For the year ended December 31, 2021

Federal Agency/Pass Through Grantor/Program Title	Assistance Listing Number	Contract/Grant Number	Federal Expenditures	Payments to Subrecipients
Federal Awards				
United States Department of Justice  Passed through the Louisiana Commission on Law Enforcement				
Crime Victim Assistance  Total United States Department of Justice  United States Department of Health and Human Services  Passed through the Louisiana Department of Children and Family Services	16.575	2018-VA-02/01/03/04-5168 and 2019-VA-01/02/04-5937	\$ 192,402 192,402	\$ - -
Foster Care Title IV-E	93.658	1000244851	20,822	
Title IV-D, Child Support Enforcement  Total United States Department of Health and Human Services	93.563	1304LA4004	1,004,943 1,025,765	
Total Expenditures of Federal Awards			\$ 1,218,167	\$ -

District Attorney of the First Judicial District Notes to Schedule of Expenditures and Federal Awards For the year ended December 31, 2021

#### NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal spending of the District Attorney of the First Judicial District (the District Attorney) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Because the schedule presents only a selected portion of the operations of the District Attorney, it is not intended to and does not represent the financial position of the District Attorney.

#### **NOTE 2: INDIRECT COST RATE**

The Uniform Guidance allows an organization to elect a 10% de minimums indirect cost rate. For the year ended December 31, 2021, the District Attorney did not elect to use this rate.

#### **NOTE 3: LOANS AND LOAN GUARANTEES**

The District Attorney did not expend federal awards related to loans or loan guarantees during the year ended December 31, 2021.

#### **NOTE 4: SUB-RECIPIENTS**

During the year ended December 31, 2021, the District Attorney had no sub-recipients.

#### NOTE 5: NONCASH ASSISTANCE AND OTHER

The District Attorney did not receive any noncash assistance or federally funded insurance during the year ended December 31, 2021.

#### **NOTE 6: CONTINGENCIES**

Grant monies received and disbursed by the District Attorneys are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, the District Attorney does not believe that such disallowance, if any, would have a material effect on the financial position of the District Attorney.

#### NOTE 7: FEDERAL PASS-THROUGH FUNDS

The District Attorney is also the sub-recipient of federal funds that have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-through are considered to be direct.

#### Section I - Summary of Auditors' Results

#### A. Financial Statements

1. Type of Auditors' report issued: Unmodified

2. Internal control over financial reporting:

Material weakness(es) identified?

Yes

Significant deficiency(es) identified? None noted

3. Noncompliance material to financial statements noted? No

#### B. Federal Awards

1. Internal control over major federal programs:

Material weakness(es) identified?

Significant deficiency(es) identified?

None noted

2. Type of auditors' report issued on compliance

for major programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200.516(a)?

None noted

4. Identification of major federal programs:

<u>CFDA number</u> Name of federal program or cluster

93.563 Title IV-D, Child Support Enforcement

- 5. The dollar threshold used to distinguish type A and B programs was \$750,000 for major federal programs.
- 6. Auditee qualified as a low-risk auditee for federal purposes? No

District Attorney of the First Judicial District Schedule of Findings and Questioned Costs For the year ended December 31, 2021

#### Section II - Financial Statement Findings

#### A. Current Year Findings and Responses

2021-001 Preparation of Financial Statements (repeat finding see 2020-001 and 2019-001)

*Criteria:* Accounts should be reviewed and reconciled on a routine basis to ensure they are recorded properly.

Condition: During our audit, we noted that significant adjustments to the payroll accrual and related expenses and fiduciary fund accounts were necessary. These accounts were materially misstated.

Cause: Payroll and compensated absences accruals were not calculated or recorded. In addition, the fiduciary fund accounts did not balance or net to zero. Reviews and/or reconciliations of these accounts were not adequately performed, which lead to the unidentified misstatements.

Effect: Financial statements were materially misstated.

Recommendation: We recommend that management implement processes to reconcile and review all payroll liabilities and related expenses. We also recommend that the fiduciary funds be reconciled to subsystems and the accounts should net to zero. Due to and due from other funds should be used to balance the fund with the General Fund.

Management's Response and Corrective Action Plan: We agree with the comment and have a third-party accounting firm to assist in monitoring these accounts and making the needed corrections.

Anticipated completion date: June 30, 2022

Person responsible for corrective actions:

Arielle Clark, Administrator Telephone: 318-226-6960

2021-002 Collections and Distributions of Fiduciary Fund Collections

*Criteria:* Funds collected on behalf of other parties should be distributed timely upon receipt. Only funds which qualify for the defined purposes of the fiduciary fund should be deposited to and distributed from the fiduciary fund cash account.

Condition: During our audit, we noted fiduciary fund balances for Pretrial Diversion and Bond Forfeitures representing funds that had been collected in prior years and not properly distributed to the receiving agencies. We also noted immaterial funds collected and distributed on behalf of another agency, which did not qualify under the defined purpose of the fiduciary fund involved.

Cause: Adequate training, reviews, and reconciliations of fiduciary fund balances have not been received nor performed.

Effect: Fiduciary fund balances were out of balance and not fully disbursed.

District Attorney of the First Judicial District Schedule of Findings and Questioned Costs For the year ended December 31, 2021

Recommendation: We recommend that the fiduciary funds be reconciled to subsystems and the accounts should net to zero. We recommend cash balances in fiduciary fund accounts be reconciled to amounts owed to other agencies and controls be strengthened to monitor the cash balances in the fiduciary fund accounts to ensure that there is no buildup of cash. All cash collected should eventually be disbursed to another agency. In addition, we recommend fiduciary fund accounts be used only for their specified purposes.

Management's Response and Corrective Action Plan: We agree with the comment and have hired a third-party accounting firm to assist in monitoring these accounts and making the needed corrections. We are currently researching the funds that have been sitting in the accounts and will correctly disburse any amounts due to other agencies.

Anticipated completion date: June 30, 2022

Person responsible for corrective actions: Arielle Clark, Administrator Telephone: 318-226-6960

#### B. Prior Year Findings and Responses

2020-001 Preparation of Financial Statements

Condition: During our audit, we noted that significant adjustments to the payroll accrual and expense, accounts receivable and fiduciary fund accounts were necessary. Payroll accrual and expense accounts were materially overstated and required material adjusting entries.

Status: See current year finding 2021-001

District Attorney of the First Judicial District Schedule of Findings and Questioned Costs For the year ended December 31, 2021

### Section III – Federal Award Findings and Responses

A. Current Year Findings and Responses

None

B. Prior Year Findings and Responses

None

FIRST ASSISTANT 318-226-6972

CRIMINAL SECT, ONE 318-226-6828

CRIMINAL SECT. TWO 318-226-6829

CRIMINAL SECT. THREE 318-226-6832

CRIMINAL SECT. FOUR 318-226-6877 FAX- 318-226-6878 BOND/ASSET FORE.

DRUG SECTION 318-226-6998 FAX- 318-226-6204

318-226-5913



318-429-7618 FAX- 318-629-4300 VICTIM ASSISTANCE

318-226-5904 FAX- 318-841-4020 PRE-TRIAL DIVERSION

APPEALS

318-226-6968 FAX- 318-226-5905 SCREENING/SEX CRIMES

> FAX- 318-226-5906 www.caddoda.com

318-226-5909

Sth FLOOR CADDO COURTHOUSE 501 TEXAS STREET SHREVEPORT, LOUISIANA 71101-5400

# Corrective Action Plan For Findings and Management Letter Comments For the Year Ended December 31, 2021

### Finding 2021-001 Preparation of Financial Statements

### Observation:

During our audit, we noted that significant adjustments to the payroll accruals and expense, and fiduciary fund accounts were necessary. Payroll accrual and expense and fiduciary fund accounts were materially misstated and required material adjusting entries. Routine review and reconciliation of these accounts were not performed, which resulted in misstated balances at year-end.

### Views of responsible officials and corrective actions:

We agree with the comment and have hired a third-party accounting firm to assist in monitoring these accounts and making the needed corrections.

### Anticipated completion date:

June 30, 2022

### Finding 2021-002 Collections and Distributions of Fiduciary Fund Collections

### Observation:

During our audit, we noted fiduciary fund balances collected in prior years had not been properly distributed to the receiving agencies. We also noted immaterial funds collected and distributed on behalf of another agency which did not qualify under the defined purpose of the fiduciary fund involved.

### Views of responsible officials and corrective actions:

We agree with the comment and have hired a third-party accounting firm to assist in monitoring these accounts and making the needed corrections. We are currently researching the funds that have been sitting in the accounts and will correctly disburse any amounts due to other agencies.

### Anticipated completion date:

June 30, 2022



### Agency Head Name: Honorable James Stewart

Purpose	Amount	
Salary	\$	157,735
Benefits-insurance (life insurance premiums)	\$	394
Benefits-retirement	\$	10,707
Benefits-other (COVID Supplemental Pay)	\$	1,500
Benefits-other (group term life insurance)	\$	2,084
Car allowance	\$	1,079
Vehicle provided by government	\$	2,024
Cell phone	\$	516
Dues	\$	435
Travel	\$	165
Other (including payments made by other parties on behalf of the agency head)	\$	58,271

# District Attorney of the First Judicial District Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87

District Attorney of the First Judicial District

## District Attorney of the First Judicial District Caddo Parish, Louisiana

# Justice System Funding Schedule - Collecting/Disbursing Entity As Required by Act 87 for the Year Ended December 31, 2021

**Identifying Information** 

**Entity Name** 

LLA Entity ID # Date that reporting Period ended	1318 December 31, 2021	
Date that reporting Period ended	December 31, 2	.021
Cash Basis Presentation	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Beginning Balance of Amounts Collected (i.e. cash on hand)	816,805	523,591
Adjustment to Beginning Balance (to remove asset forfeiture property values inadvertently	010,003	323,331
included in prior year ACT 87 Reporting)	(237,596)	
Beginning Balance of Amounts Collected (i.e. cash on hand), restated	579,209	523,591
Add: Collections		
Bond Forfeitures	15,000	-
Asset Forfeiture/Sale	420,245	349,373
Pre-Trial Diversion Program Fees	135,849	102,538
Criminal Court Costs/Fees	2 PE	18,821
Restitution	30,773	<u>u</u>
Probation/Parole/Supervision Fees		3,746
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	7,453	-0
Interest Earnings on Collected Balances	142	71
Other (do not include collections that fit into more specific categories above)		516
Subtotal Collections	609,462	475,065
Less: Disbursements To Governments & Nonprofits		
Caddo Parish Clerk of Court		71,794
Caddo Criminal Court Fund	20,498	49,581
Caddo Parish District Public Defender	3,000	33,827
Caddo Parish Sheriff's Office	17,813	12,632
Greenwood Police Department	17,013	131,980
Louisiana State Police	_	103,595
Louisiana Probation and Parole	628	103,333
Shreveport Police Department	45,036	
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection		
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	134,528	20
Amounts "Self-Disbursed" to Collecting Agency	5858FG - 1.#185520186	
Bond Forfeitures	4,500	<del>, .</del>
Asset Forfeitures	17,834	71,794
Interest Earned	97	20
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Restitution Payments to Individuals (additional detail is not required)	33,380	16,215
Other Disbursements to Individuals (additional detail is not required)	369,101	50,153
Payments to 3rd Party Collection/Processing Agencies	18,665	7,319
Subtotal Disbursements/Retainage	665,080	548,910
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	523,591	449,746
Ending Balance of "Partial Payments" Collected but not Disbursed		
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	9-6
Total Waivers During the Fiscal Period	-	-

### District Attorney of the First Judicial District Justice System Funding Schedule – Receiving Entity as Required by Act 87

Entity Name	District Attorney of the Firs	torney of the First Judicial District		
LLA Entity ID #	1318	1318		
Date that reporting Period ended	December 31, 2	December 31, 2021		
	First Six Month Period Ended	Second Six Month Period Ended		
Cash Basis Presentation	6/30/2021	12/31/2021		
Receipts From: (Must include one agency name and one collection type	oe -			
Caddo Parish Sheriff's Office, Bond Fees	362,545	230,348		
Caddo Parish Sheriff's Office, Criminal Fines- Other	106,145	69,685		
Caddo Parish Sheriff's Office, Criminal Court Costs	114,407	76,159		
Caddo Parish Commission's Criminal Court Fund, Criminal Court C	Costs 7,059	3,728		
The City of Marshall, Criminal Court Costs	6,523	5,340		
Subtotal Receipts	596,679	385,260		
Ending Balance of Amounts Assessed but Not Received	Ξ.	-		

# **District Attorney of the First Judicial District** STATEWIDE AGREED-UPON PROCEDURES REPORT December 31, 2021



Carr, Riggs & Ingram, LLC 1000 East Preston Avenue Suite 200 Shreveport, LA 71105

Mailing Address: P.O. Box 4278 Shreveport, LA 71134-0278

(318) 222-2222 (318) 226-7150 (fax) CRIcpa.com

# INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the District Attorney of the First Judicial District and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. District Attorney of the First Judicial District's management is responsible for those C/C areas identified in the SAUPs.

District Attorney of the First Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Written Policies and Procedures

- 1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - a) Budgeting, including preparing, adopting, monitoring, and amending the budget.
    - Results: District Attorney has no written policies and procedures for budgeting.
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

Results: District Attorney has some policies that are set out in the Public Bid Law statute and have no written policies for day-to-day purchases.

c) Disbursements, including processing, reviewing, and approving.

Results: District Attorney has no written policies and procedures for disbursements.

d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Results: District Attorney has no written policies and procedures for receipts/collections.

e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Results: District Attorney has no written policies and procedures for payroll/personnel.

f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Results: District Attorney has no written policies and procedures for contracting.

g) Credit Cards (and debit cards, fuel cards, P-Cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

Results: District Attorney has no written policies and procedures for credit cards.

h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Results: The travel and expense policy does not include a dollar threshold by the category of expense.

i) *Ethics,* including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Results: No written policy. Every employee is required to complete Ethics Training each year.

j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: District Attorney has no written policies and procedures for debt service.

k) Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: The written policy does not include the identification of critical data and frequency of data backups, storage of backups in a separate physical location isolated from the network, periodic testing/verification that backups can be restored, use of antivirus software on all systems, and timely application of all available system and software patches/updates.

I) Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: District Attorney has written policies included in office policy manual.

### **Board or Finance Committee**

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Results: Not Applicable - The DA does not have a Board or Finance Committee.

b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budgetto-actual, at a minimum, on all special revenue funds. Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

Results: Not Applicable - The DA does not have a Board or Finance Committee.

c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: Not Applicable - The DA does not have a Board or Finance Committee charged with Governance

### **Bank Reconciliations**

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Results: Obtained a listing and management's representation as to completeness.

a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Results: No exceptions were found as a result of applying the procedure.

b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Results: The reviewer is a member of management who handles cash and posts to the ledger.

c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: 2 of the reconciliations had outstanding items greater than 12 months that were not researched.

### Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Results: Obtained a listing and management's representation as to completeness. Only two deposit sites were listed. Both of these deposit sites were selected for applying procedures below.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures – inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

Results: Obtained a listing and management's representation as to completeness.

a) Employees responsible for cash collections do not share cash drawers/registers.

Results: No exceptions were found as a result of applying the procedure.

b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

Results: No exceptions were found as a result of applying the procedure.

c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Results: No exceptions were found as a result of applying the procedure.

d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: No exceptions were found as a result of applying the procedure.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Results: The employees with access to cash are covered by an insurance policy for theft.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
  - a) Observed that receipts are sequentially pre-numbered.

Results: No receipts issued for collections.

b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Results: No receipts issued; therefore, we could not perform this procedure.

c) Traced the deposit slip total to the actual deposit per the bank statement.

Results: No exceptions were found as a result of applying the procedure.

d) Observed the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Results: One exception found. One deposit was made 8 business days after collection.

e) Traced the actual deposit per the bank statement to the general ledger.

Results: No exceptions were found as a result of applying the procedure.

# Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Results: Obtained a listing and management's representation as to completeness. Only one payment processing site was listed. This payment processing site was selected for applying procedures below.

- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Results: No exceptions were found as a result of applying the procedure.

b) At least two employees are involved in processing and approving payments to vendors.

Results: No exceptions were found as a result of applying the procedure.

c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

Results: No exceptions were found as a result of applying the procedure.

d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments. [Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.)]

Results: No exceptions were found as a result of applying the procedure.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's

representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

Results: Obtained a listing and management's representation as to completeness. Only one payment processing site was listed. This payment processing site was selected for applying procedures below.

a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

Results: No exceptions were found as a result of applying the procedure.

b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: No exceptions were found as a result of applying the procedure.

### Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: Obtained a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period and management's representation that the listing is complete.

- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
  - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

Results: No exceptions were found as a result of applying the procedure.

b) Observe that finance charges and late fees were not assessed on the selected statements.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were found as a result of applying the procedure.

### Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

### Results: Obtained a listing and management's representation as to completeness.

a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Results: No exceptions were found as a result of applying the procedure.

b) If reimbursed using actual costs, observed the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of applying the procedure.

c) Observed each reimbursement is supported by documentation of the business/public purpose (for meal charges, observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Results: No exceptions were found as a result of applying the procedure.

d) Observed each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

### **Contracts**

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Results: Obtained listing of all agreements/contracts and representation is complete.

a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Results: No exceptions were found as a result of applying the procedure.

b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

Results: No exceptions were found as a result of applying the procedure.

c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Results: No exceptions were found as a result of applying the procedure.

d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of applying the procedure.

### **Payroll and Personnel**

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

- 17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

Results: No exceptions were found as a result of applying the procedure.

b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

Results: No exceptions were found as a result of applying the procedure.

c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Results: No exceptions were found as a result of applying the procedure.

d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Results: No exceptions were found as a result of applying the procedure.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

Results: No exceptions were found as a result of applying the procedure.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: Obtained representations from management that employee and employer portions of third-party payroll related amounts have been paid and any associated forms have been filed.

### Ethics

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:
  - a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Results: No exceptions were found as a result of applying the procedure.

b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

### **Debt Service**

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

Results: Not applicable for this client as there is no debt service for the period.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: Not applicable for this client as there is no debt service for the period.

### **Fraud Notice**

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: Obtained management representations that this not applicable as there is no misappropriations of public funds and assets during the year.

24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were found as a result of applying the procedure.

### Information Technology Disaster Recovery/Business Continuity

- 25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
  - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

Results: Based on discussions with management, no exceptions were found as a result of applying the procedure.

b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: Based on discussions with management, the backups have not been tested/verified that they can be restored.

c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: Based on discussions with management, no exceptions were found as a result of applying the procedure.

### Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Results: One employee from our sample did not complete the sexual harassment training and 4 employees did not have a current fiscal year training on file.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: No exceptions were found as a result of applying the procedure.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

Results: The annual sexual harassment report was not dated but did include all of the R.S. 42:344 requirements.

a) Number and percentage of public servants in the agency who have completed the training requirements;

Results: 106 or 100% of public servants in the agency have completed the training requirements.

b) Number of sexual harassment complaints received by the agency;

Results: Not applicable, no complaints observed during the year.

c) Number of complaints which resulted in a finding that sexual harassment occurred;

Results: Not applicable, no complaints observed during the year.

d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Results: Not applicable, no complaints observed during the year.

e) Amount of time it took to resolve each complaint.

Results: Not applicable, no complaints observed during the year.

We were engaged by District Attorney of the First Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of District Attorney of the First Judicial District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

CARR, RIGGS, & INGRAM, LLC

Carr, Riggs & Ungram, L.L.C.

Shreveport, Louisiana

June 23, 2022

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June 23, 2022

Carr, Riggs, & Ingram, LLC 1000 East Preston Suite 200 Shreveport, LA 71105

Re: Management Response to Agreed-Upon Procedures

The Caddo Parish District Attorney's Office has reviewed the Independent Accountant's Report on Applying Agreed-Upon Procedures. The District Attorney's Office is in agreement with the report as provided by Carr, Riggs & Ingram, LLC. In addition, the District Attorney's Office will implement changes or additions to policy or procedures where necessary to meet the expectations identified in the report.

Respectfully,

Arielle C. Clark Administrator

Jeille C. Clark